App F IX 4

1928

File No 265-28

Previous References

Ml 265 28 (3,4,5,6,7&8) Mle

Ml 265-28 Res 1 & 2

Serial Nos. 9 to 12
13, 14, 15, 16 to 19

Later References

General and Revenue Secretariat.

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* *Serial Nos* Eleven

Part B for March 1931

SUBJECT

Exemption of water rate to the Mysore Spinning and Manufacturing Co Ltd

---

19) The Genl Manager, Mysore Spinning and Manufacturing Co, Ltd.

L 7736 Dt 18-3-31

States that Govt consider it undesirable to interfere with the decision of the Dist Cl

D 4790

App F III—2]

General and Revenue Secretariat

Rel File No 265 of 1928

Serial No 9

From Mr D N Sinn Manager The Mysore Spinning & Manufacturing Company Ltd Bangalore City
Letter dated the 26th March 1930
Requests under the circumstances represented Re-consideration of Orders already passed in the matter of exemption of Water rate to the Mysore Spinning & Manufacturing Co. Ltd.

---

1) Seems Members Orders On the Pad - General Secretary - please put previous references, if any It seems to me only reasonable that the Mills which employ a lot of labour should have a reasonable free allowance for the Consumption of Water by the employer etc, The matter may be looked into'

Int'd: C S B
27 3 30.

2) Urgent
Int'd - R R 28/3/30.

3) Two previous Collections Rel 265-28 Secs 1 & 2 B May 29 and Secs 3 & 8

NOTE—Contn sheet

WD 066—GPB—80 000—26 7 29

D 4770 (2)

App F III—2]

General and Rev... Secretariat

mt File No 265 of 1928

Serial No

B Jan 30 are submitted for reference
The matter has been fully discussed
in both the files and a final endorse
ment stating that Govt see no
reason to modify the existing
practice has been issued to the
Mill Authorities in the Office
letter no L5600 - mt 265-28-8 dt
the 25th Jan 1930

4) It approved, both the Chief
Engineer and the Baroda City
Municipal Council may be
Consulted again in the matter
Submitted for Orders Refce -
Second Member's Orders dated the
27th March 1930 on the h v dt

10/4/30 5) [illegible] 11/4

3899/14

7744 - 14/4

6) IInd Member 12/4/30

7) It seems to me only reasonable that
a certain free allowance of water should
be given - The mill pays water tax
to the Municipality also pays for water at
1 Re per 1000 gallons for all the water
used Though the water used for industrial
purposes (i.e.) for various purposes
actual
related with weaving [illegible] making
the, maybe separately charged for

NOTE—Contn sheet

WD 066—GPB—30 000—26 7-29

6770

(3

General and Revenue Secretariat — File No 265 of 1928 — [App F III—2]

Serial No

still a large quantity will be used for drinking & sanitary purposes by the large number of coolies employed in the mill. The latter quantity of water should not, I think, be charged for. A rough estimate of this quantity might be made by multiplying the number of men employed by the quantity of water per head per day which the water works are meant to supply & the price often deducted from the payment now made.

Please consult the Engineer

12/5

RD (H)

& intimate

References files

265-28 (1-2)
265-28 (3-5)

8) Forwarded respectfully to the Chief Engineer of Bombay for opinion as desired above by order

14/1/30

Secretary to Govt

h o No 126 15/5/30

h o No 264 7/6/30

NOTE—Contn sheet.

WD 066—GPB—80,000—26-7-29

to 72

App F III—2]

General and Revenue Secretariat

ml File No 265 of 1928

Serial No

9) Returned, with compliments to the General Secretary to Government

10) 2 As per para II of G O No 772 dated the 29th June 1912 ([redacted]) a supply of water to any trade, manufacture or business, does not constitute domestic supply, and all the quantity drawn has to be paid for, and this is now being done in accordance with the rule for Hotels, Soda Factories, Mills, etc

11) 3 In all these institutions, water is mostly used for drinking purposes and as such these concerns would expect to be treated in a similar manner to the Mysore Spinning and Manufacturing, Co , if any concession is shown to them The income from this source is nearly Rs 15,000/- a year and we cannot afford to lose this revenue As it is, the entire cost of maintenance cannot be met by the Municipality who will have to be consulted in the matter as this revenue is credited to them The average monthly payment made by the Mills is under Rs 30/-

J M Bhore 7-6 30

Chief Engineer of Mysore

OFFICE OF THE SEC M GOV CH. 12 JUNE 1930 N 9264 --

Camp - Mysore, 8th June 1930

12) TPD Mesb — RR 12/6/30

HRR/7th

13) Mun'l Com'r maybe consulted

RR 4/7/30

Note—Contn sheet

WD 066—GPB—80 000—26 7 29

D 4770

(5

App F III—2]

General and Revenue Secretariat

File No 265 of 1928-29

Serial No 5

2 o/w 151
4-7 30

Gs 210 Eu 8/9730

14) Forwarded with compliments unofficially to the Municipal Commissioner, Bangalore for favor of remarks

By Order
V Subrahmanyasastri
47 30 for Spl Secy to Govt

Note—Contn Sheet

WD 0°328 GPB—10 000 -22 4 30

P T.O

Mil 2 65-28- (b 97-1930
Gf To H
Encl Entire file

15) Returned with compliments to the General Secretary to Government

16) Two charges are levied for the use of water for other than domestic purposes --

(i) General water tax which is 4½ % on the rente value

(ii) Excess water charges, Viz , Rs 1-0-0 for 1,000 gallons of water used

17) The contention of the Mill authorities is that they should be exempt from No 1, viz , Water tax as they pay for all water consumed With regard to this it may be stated that No 1 ater tax is a general tax payable by all buildings irrespective of their having pipe connections and it is even paid by owners of vacant sites As such no exception can be made in their case As regards point 2 with regard to water used for domestic -- purpose free allowance is given at the rate of 3,000 gallons for a building whose annual rental is Rs 100/-, but the Chief Engineer has already expressed his views in his note dated 8th June 1930 that as this is one of the several institutions -- which under Para 2 of Government Order No 772 -- dated 29th July 1912 is not entitled to a free allowance of water, the concession of a free allowance applied for cannot be conceded to them as an exception to the general rule and he has also explained that if the concession applied for by them is extended to all such institutions it would result in a loss of Rs 15,000/- a year which the Municipality can illafford in their pre ent state of finances

18) For the foregoing reasons the prayer of the Mill

Mill authorities cannot be supported

Municipal Commissioner

D 4770 (8

App F III—2]

General and Revenue Secretariat

File No 265 of 1929-30

Serial No

19) Submitted with reference to Second Member's Orders in paragraph 13 of the notes supra

(Sd) 11 7 30 (Sd) 2nd Member) 12 7 30

OFFIC OF THE
12 JULY 1930
364

21) My point is that the rule embodied in the Act of 1912 is not fair & requires revision

22) I agree with the Accountant Comptroller in re the general tax.

23) But I feel that a suitable free allowance should be given considering that a large number of men women & children work in the mills & require a certain allowance of water for their human needs during the hours of work & that therefore we ought to treat the whole quantity of water used as consumed for industrial purposes

24) Get figures for some years for the three mills with similar concessions for (1) the general water tax (2) Excess water taxes (3) abbreviated number of persons employed.

CSJ
15 7 30

Note—Co tn Sheet

WD 02328—GPB—10 000—22 4 30

File No | of 192 | General and Revenue Secretariat

Serial No	Note–Contn Sheet

Serial No	
	25) Draft subo Feb 16 7 30 26) For kind perusal before issue 27) Gen Secy) VS 17 7 30
461/1871	
	28) RR 18/7/30 Issue 29) VS 18 7 30
10	To me Comm & thro' the President, Bengalore city municipal Bl No L903 d 24-7 30 Calls for certain particulars re the general Water rate Collected from Mills etc., in Bangalore City
Subs 57	
11	From -do- no G 2057, d 29-8-30 For a statement showing the General Water Tax & Excess Water Charges Collected in the several mills of Bangalore city for the last five years
	30) Subo with regd to members orders in paragraph 24 of the notes supra 31) 1st Member) VS 4 9 30 Feb 3 9 30

OFFICE OF THE FIRST MEMBER OF COUNCIL 5 SEPT 1930 No 2122

WD 01654—GPB—30 000—20 1 29

Serial No

Suppose we allow it about 8000 employees water at 10 gallons a head per day ~~the~~ free, what ~~will be~~ the amount involved will be

3?) The amount involved appears to be very small, under 400 Rs a year in the case of the Maharaja mills & 100 Rs in the case of Sunrise. A reduction of portion of this will not be appreciable considering the general expenditure of mill the matter may be dropped & a reply sent to Sunrise that since the amounts involved are very small it is not worth pursuing the matter.

CSG 7/9/30

4?

3? Draft sent

Abb 9/9/30 (Gen Secy)

12/9/30

) Rij 13/9/30

12 To The General Manager Mysore Spinning & Manufacturing Co Ltd No L2446 & 18/9/30

States that it is not worthwhile pressing the matter further.

Memo No 2447 & 18-9-30 forwd Copy of the above to the Md- Comm Mins. The President. Bangalore

By

WD 01684—G.P.S.—40,000—30-1-29

2110 p 6 1573 (11)

App F III—2]

General and Revenue Secretariat

File No 465 - 1 of 1928

Serial No	
13	Letter No A 2563-30-8942 from the General Manager Mysore Spinning etc Co. States that their consumption of R 1000 paid by the two is The charge collected on every gallon of water consumed in addition to R 1000 shown by The meters annually however water rate, and requires That a free allowance of Water corresponding to the two water rate they pay may at least be granted
38	Submitted for orders, with ref to Members minute at pages 23 & 32 supra
39	1st Member VS 29 9 30
40	I dont think the charges levied ie a water rate assessed on the building & a rate on the actual quantity of waters used, are illegal They differ in no way from the charges levied on houses fitted with taps except for a free allowance.
41	However consult Law Secty.

NOTE—Contn Sheet

OFFICE OF THE FIRST MEMBER OF COUNCIL - 29 SEPT 1930 No 3026

124 Law

Submitted Copy

25/9

[illegible]

15—0000—GPB—87

42 The water rate imposed in the form of a rate assessed on buildings & lands under sec 59 (b) VIII of the Municipal Regulation is a tax & this right of the Municipality to levy a water tax is independant of the duty imposed upon it to supply water (Vide 2 Mad 362 & B). These taxes called water rates are levied specially to meet the cost of providing a system of water supply (Dorasami Iyengar on Mc Corpn page 437) and as nearly as possible equal to the sum that may be required for the maintenance of the waterworks. (sec 59 (b) cl VIII proviso)

43 Where however a municipality supplies water to private persons on certain terms laid down by rules ~~and~~ as consideration of a rate levied on the quantity of water supplied, the water rate thus levied is not a tax but a contractual charge which sec 71 empowers the Municipality to make. It is held in 1923 Sind page 1 that a water rate under sec 71 (1) (b) of the Bombay Dt Mc Act, which corresponds to the same section of the Mysore Mc Regn, is not a tax but only a contractual charge. The argument

General and Revenue Secretariat — File No 265 of 1928

Serial No

about the application urged on account of the heading of sec 71, to considered ~~at~~ negatives in the case quoted above—

44 Under these Circs there appears to be nothing illegal in the procedure adopted by the ~~Mc~~ Municipality—

45 (S & G Branch) DSP 2/11

46 Subd to First Member with refce to para 41 of the notes VS 27 11 30

47 Draft ready

CSK 13/12 VS

48 Draft replies but on the ~~[illegible]~~ MK DS 16 12 31 17

49) For perusal before issue VS 19.12.31

50) Law Secy)

51) [illegible] 21/1/31

52) [illegible] 21/1/31

OFFICE OF THE GOVERNMENT COUNCIL 29 NOV 1930 5473

OTL—Contt Slee

WD 04o58—G PB—50 000—8 30

(14

Ml File No 265 of 1928 | General and Revenue Secretariat

The General Manager of the Mysore-Sakleshpur Rly. by D.O. dated 9-1-31 states that for reasons given therein the metric system of the railway is regular.

14

Sec-15- From The General Manager, The Mysore Spinning & Manufacturing Co. Ltd., Ref no A-3787/31 dated 12-1-31.

Requests, under the circumstances explained re-consideration of order passed in Sec 14 above stating that the Municipality have a right to impose a rate assessed on buildings independently of their obligation to supply water.

B 4/1/31
53

---

53) The matter has been considered in detail already and there appears to be no new grounds to re-consider the order already passed. If approved, an endorsement will be issued, stating that it is not possible to re-consider the previous decision. Submitted for orders.

Sd/-
17/1/31.

14

(15

App F III—2]

General and Revenue Secretariat — File No 265 of 1928

Serial No

51) The Mill authorities contend that the water rate charged as for water supplied by the Municipality under the provisions of Sec 59 (b) (VIII) of the Municipal Regn and that the levy of general water rate should be contingent on the supply of water to the Mill in the shape of free allowance commensurate to the water tax paid. The presumption that the supply should be in the form of private connections can not be conceded as even mazanut shops are liable to the general water tax. The general water tax is for supply of drinking water at public fountains from which any citizen may take water for drinking purposes. The Law Secretary may be consulted as to whether the contentions of the Mill authorities is correct and if not how their argument may be met.

224
Law 28/1/31

NOTE—Co tn Sheet

WD 025 3—4,000—GPB—8.28

52) Gen Secy 28/1/31

53) [illegible] 20/1/31

12 FEB 1931
No. 4732

58) The contentions of the mills is unsound, and their interpretation of the law cannot be accepted, and action may be taken as suggested at A in para 53.

59) I think it is undesirable that Govt should enter into a discussion with the mills on such questions and advance arguments to which only the decision of Govt that has to be communicated to them

60) Before the points that the Managing Director is to ask Govt to give a direction should be settled in consultation with the Textile Commissioner. The Textile Commissioner should be consulted also, and may be invited to attend also, if it is thought advisable.

61) Submit with comps

224
law

(2) Submit for orders

(3) Gen Secy)

(4) [illegible]

65)

(4) Draft order submitted

(5) Gen Secy)

(6) [illegible]

3840
3588

App F III—2]

General and Revenue Secretariat

File No 26 S of 1928-29

Serial No	
17	To The General Manager, Mysore Spinning & Manufacturing Co Ltd Bangalore Letter no 7143 dt 4-3-31 States that the matter has been considered in detail & Govt see no reason to reconsider the orders already passed in the matter of levy on the Mill Buildings of both a water rate & charges of water supplied
18	From Do - No A 59/31 dt 6-3-31 Requests to let them know the grounds on which Govt have based their orders justifying the levy of both a water rate & Charges for water supplied by the Bangalore City Municipality

69) Submitted for orders with reference to Law Secys note dt 6-2-31 & III Members orders dt 14-2-31 - Vide paragraphs 58 & 65 supra.

10-3-31 (Sd) 70) Gen Secy) 12-3-31

71) Put up draft on the lines suggested in para 65 (Members Minute)

12/3

NOTE—Contn Sheet

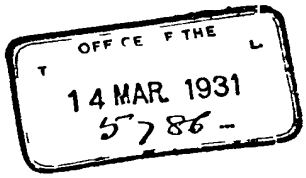
WD 03 3 0000—GPB—8730

L4290

ML File No 265 of 1928

General and Revenue Secretariat

72) Draft reply and
DJ 13 3 31 73) Gen Secy) VS 13 3 31



74) A draft reply is proposed
Su
75) Third member 13/3 VS

76) Fr
14/3
Su

77) Issue
VS 14/3/31

Sec 1920 The General Manager, Mysore Spinning & Manufacturing Co Ltd No L7736 dated 18th March 1931 States that Government Consider it undesirable to interfere with the decision of the Municipal Council

B
DJ

Bangalore, 26th March 1930

Rajamantrapravina

C S Balasundaram Iyer Avl B A

Second Member of Council, Government of Mysore

Bangalore

Dear Mr Balasundaram Iyer,

Recently the Mysore Mills had some correspondence with the General Secretary to Government in connection with water rate which the Mills have to pay the Municipality, in lieu of which they obtain no free allowance of water at all. A private consumer paying the same rate as the Mills would have obtained from the Municipality a free allowance of about 5 millionn -- gallons during the year Besides the above water rate, the Mills -- have to pay for actual consumption of water at the rate of one rupee per 1000 gallons, which compares unfavourably with what Bombay Mills pay, in whose case the charge for actual consumption is about 10 -- annas per 1000 gallons without any Municipal levy in the form of -- water rate We propose, after the Government project for the construction of a masonry dam across the Arkavati materialises, to -- memorialise Government to reduce the charge for actual consumption of water But in the meantime I venture to think that the present - levy of water rate by the Municipality without giving any free -- allowance of water is an item which it is up to Government to redress I enclose copies of correspondence passed between the Mysore Mills and the General Secretary on this subject, and shall be obliged if this much desired relief is given to the industrial community

Yours sincerely,

D V Iyer

Encls

Tamaliare 2 Feb 1920

Department Expenditure

C & Allowance Iyer Ayl 2 A

Second Letter of Council Government of Jaora,

Jaora

Letter from Allowance Iyer,

Recently the Jaora Mills had some --

correspondence with the General-Secretary to Government in connection with water rate which the Mills have to pay the Municipality, in lieu of which they obtain no free allowance of water at all A private consumer paying the same rate as the Mills would have obtained from the Municipality a free allowance of about 3 millions - - gallons during the year Besides the above water rate the Mills -- have to pay for actual consumption of water at the rate of one rupee per 1000 gallons which compares unfavourably with what Bombay Mills pay In whose case the charge for actual consumption is about 10 -- annas per 1000 gallons without any Municipal levy in the form of -- water rate We propose after the Government project for the construction of a masonry dam across the Arkavati materialises, to - - municipalise Government to reduce the charge for actual consumption of water But in the meantime I venture to think that the present - - levy of water rate by the Municipality without giving any free - - allowance of water is an item which it is up to Government to remove I enclose copies of correspondence passed between the Jaora Mills and the General Secretary on this subject and shall be obliged if this much desired relief is given to the industrial community

Jaora alr eredy

Mysore Spinning & Mfg Co Ltd

COPY. Bangalore 1st May 1929

The Chief Secretary to Government,
Government of Mysore,
Bangalore

Sir

We have the honour to advise that we recently represented to th Municipality that we are required to pay a water rate representing 4½ of the letting value of our Mill buildings although we are charged fo our supply of water according to the quantity used, and requested t to be good enough to exempt us from the tax We now learn that the representation should be addressed to you, as the tax is at the instan of the Water-Works Department

We submit that since we pay according to the rate in force for every gallon we use on the mill premises it appears wrong in principle to hold us to an additional tax We have the honour to request that y will be so good as to look into this aspect of the matter, and charge the Municipality to exempt us or otherwise give us such redress as yo deem fit in the case

We have the honour to be,

Sir,

Your most obedient servants

Sd N S Sirur

General Manager.

Bangalore,Date as per Postage

C O P Y. 1st May 1939

The Chief Secretary to Government
Government of Mysore
Bangalore

Sir

We have the honour to advise that we recently represented to the Municipality that we are required to pay a water rate representing 4% of the letting value of our mill buildings although we are charged for our supply of water according to the quantity used and registered thereby meters. We now learn that the -- to be good enough to exempt us from the tax We have learn that the -- of the Water-Works Department

We submit that since we pay according to the rate in force for - every gallon we use on the mill premises it appears at to us an principle to hold us to an additional tax We have the honour to request that you will be so good as to look into this aspect of the matter,and charge the Municipality to exempt us or otherwise give us such redress as to deem fit in the case

We have the honour to be

Sir,

Your most obedient servants

Ganesh Ramaswamy

Sd N S Sirur

Copy of letter No L 7996/Ne 265-28-2 of 29 5 1929 received from the General Secretary to Government of Mysore Bangalore

---- o ----

The General Manager
Mysore Spg & Mfg Co Ltd
Bangalore

Dear Sir

With reference to your letter No A 737/29 dated 1st May 1929 addressed to the Chief Secretary, stating that you are charged not only 4½% on the letting value of your Mill Buildings towards water rate by the Bangalore City Municipality but also for the supply of water according to the quantity used by you and requesting exemption from payment of the additional tax I am directed to intimate that water tax claimed by the Municipality on your building is in accordance with Section 59 of the Municipal Regulation amd has nothing to do with the actual consumption of water for which a separate levy is made by the Water Supply Department under the rules made in this behalf and to state that your request cannot therefore, be complied with

Yours faithfully,

Sd

For General Secretary to Govt

Mysore Spinning & Mfg Co Ltd

COPY

Bangalore 13th September 1929

The General Secretary to the
Government of H H The Maharaja of Mysore.
General and Revenue Secretariate
Bangalore

Dear Sir,

With reference to correspondence in connection with water rate imposed by Municipality in the form of a rate on buildings and lands of an industrial factory and with particular reference to your favour No L 7996/ML 265-28-2 of 29th May 1929 we duly note that Municipal demand -- under S 59 of the Municipal Regulation is independent of the levy made - by the Water Supply Department for actual consumption of water However the Government have laid down a limit to what may be demanded in connection with water supply S 59 of Municipal Regulation sub-section (viii) - para 2 charges the Municipality to see that

"the total net proceeds of the rate with the estimated income from"
"payments for water supply from the works under special contracts "
"shall not exceed the amount required for the annual maintainance "
"of water supply works and for the re-payment with interest of the
"capital outlay thereon in such number of years as may be fixed by"
"Government "

Taking the above into consideration the Water Supply Department have fixed the charge for consumption of water at Re 1/- per 1000 gallons It has been further ordered that industrial concerns shall have no free - allowance of water but that residential buildings shall have a free allowance in proportion to the water rate the latter pay to the Municipality To take an instance of the latter case a residential building belonging to us for which we pay a water rate of Rs 20-4-0 yearly is allowed a free - allowance of 72000 gallons which works out to about 3550 gallons per rupee represented by the Municipal tax Industrial concerns however have to pay Re 1/- per 1000 gallons throughout which is more by twice over again than what residential buildings pay for their supply up to their free limit Of course after the free limit is reached, residential buildings are put on -- same footing as industrial concerns and are required to pay at the rate of Re 1/- per 1000 gallons for the excess supply This would make it clear -- that Re 1/- per 1000 gallons covers the contributions to capital costs in

Bangalore,26 March 1930

COPY

No. [illegible] 13th September 1929

The General Secretary to the
Government of H H The Maharaja of Mysore.
General and Revenue Secretariate,
Bangalore

Dear Sir,

With reference to correspondence in connection with water rates imposed by Municipality in the form of a rate on buildings and lands of an industrial factory and with particular reference to your favour No I 7990/JL 285-C8-2 of 29th May 1929 we duly note that Municipal demand under S 59 of the Municipal Regulation is independent of the levy rate by the Water Supply Department for actual consumption of water. However the Government have laid down a limit to what may be demanded in connection with water supply S 59 of Municipal Regulation sub-section (viii) para 2 charges the Municipality to see that

"the total net proceeds of the rate, with the estimated income from "payments for water supply from the works under special construc & "shall not exceed the amount required for the annual maintainance "of water supply works and/or the re-payment with interest of the "capital outlay thereon in such number of years as may be fixed by" "Government "

Taking the above into consideration the Water Supply Department have fixed the charge for consumption of water at Re 1/- per 1000 gallons It has been further ordered that industrial concerns shall have no free allowance of water but that residential buildings shall have a free allowance of 12000 gallons which works out to about 2350 gallons per rupee for which we pay a water rate of Rs 20-4-0 yearly is allowed a free allowance in proportion to the water rate the latter pay to the Municipality To take an instance of the latter case a residential building belonging to represented by the Municipal tax Industrial c rcerns however have to pay Re 1/- per 1000 gallons throughout which is roughly twice over again that what residential buildings pay for their supply up to their free limit of same footing as industrial concerns and are required to pay at the rate of Re 1/- per 1000 gallons for the excess supply This would be e it cess course after the free limit is reached, residential buildings are put on that Re 1/- per 1000 gallons covers the contributions to capital costs in

in respect of water supply as described in the para above quoted

We submit that it cannot be fairly argued that the charge of Re 1/- pe 1000 gallons does not meet the capital costs fully,and that the super-added water rate in case of industrial concerns alone makes good the difference B the water rate charged by Municipality to industrial concerns brings in a - variable figure according to the industrial conditions; whereas the charge for water consumed inasmuch as it has to meet a fixed expenditure towards capital costs,has to be a fixed rate independent of variable contributories

We respectfully represent that the charge industrial concerns pay - - throughout without any free allowance of Re 1/- per gallon is ample to cov the costs contemplated in the above quoted para,and that this contribution is a a rate which is almost 3½ times what residential buildings pay. The further imposition by the Municipality of a water rate amounting to 4½% of the - - letting value of factory buildings does not seem to be required for the - purposes contemplated by the Goverrment, being needless as the costs - should be covered by the charge of Re.1/- per 1000 gallons which industrial concerns pay. The wording of S 59 (viii) also speaks of a "rate assessed on buildings and lands, or in any other form including that of charges for such supply" We however request you to be so good as to interpret the - - intention of the framers of the Municipal Regulation,and if you incline to the view that the water rate at present charged by Municipality to industri concerns runs counter to the spirit of the Regulation,we trust you will - - direct the Municipality in future to modify their demand in this respect,fo which act of kindness the industrial community will be grateful.

That the necessity of the further imposition of water rate on - factory buildings and lands is not proved,will be evident from the figures given in Chapter IV (xii) of the Report on the administration of Mysore for the year ending 30th June 1928 It is stated in para 109 (vide page 61) tha to meet the the costs of maintainance of the Water Supply at - - Bangalore the Bangalore City Municipality was charged Rs 1,47,456/-. The quantity of water supplied to the Bangalore City was 581 million gallons Rs 36 450 represented receveries on account of excess water,which mean that

Re

in respect of water supply as described in the para above quoted

We submit that it cannot be fairly argued that the charge of Re 1/- p
1000 gallons does not meet the capital costs fully and that the super-adde
water rate in case of industrial concerns alone makes good the differenc
the water rate charged by Municipality to industrial concerns brings in a
variable figure according to the industrial conditions whereas the charge
for water consumed inasmuch as it has to meet a fixed expenditure towards
capital costs has to be a fixed rate independent of variable contributories

We respectfully represent that the charge industrial concerns pay -
throughout without any free allowance of Re 1/- per gallon is ample to cov
the costs complicated in the above quoted para, and that this contributes a
a rate which is almost 3½ times what residential buildings pay. The partic
imposition by the Municipality of a water rate amounting to 41% of the -
letting value of factory buildings does not seem to be required for the -
purposes contemplated by the Government, being needless as the costs
should be covered by the charge of Re 1/- per 1000 gallons which industrial
concerns pay. The wording of S 39 (viii) also speaks of a "rate assessed
on buildings and lands, or in any other form including that of charges for
such supply" We however request you to be so good as to interpret the -
intention of the framers of the Municipal Regulation and if you incline to
the view that the water rate at present charged by Municipality to industri
concerns runs counter to the spirit of the Regulation we trust you will -
direct the Municipality in future to modify their demand in this respect to
which act of indness the industrial community will be grateful

That the necessity of the further extra imposition of water rate on -
factory buildings and lands is not proved will be evident from the figures
given in Chapter IV (xii) of the Report on the said istimation of bypass for
the year ending 30th June 1929. It is stated in para 109 (vide page 81) the
to meet the the costs of maintenance of the Water Supply Department at -
Bangalore the Bangalore City Municipality was charged a 1 47,450/- The
quantity of water supplied to the Bangalore City was 381 million gallons
as per 450 represented recoveries on account of excess water which was that

at Re 1/- per 1000 gallons,about 36 million gallons were consumed which in clude water consumed by industrial concerns Assuming for argument that al the 36 million gallons were consumed by industrial concerns within the City Municipality,(which assumption states the case most favourably) it follows that Municipality had to pay Rs 1,47,456/- in respect of 545 million gallon (581 minus 36) consumed by residential buildings In a former paragraph we have shown that the free allowance in case of residential buildings repres a rate of about 3550 gallons per rupee,which goes to the Municipality in t form of water rate. At this rate,the proceeds Municipality would realis on 545 million gallons consumed by residential buildings would be not less than -- Rs 1,53,000/- which amply covers their contribution of Rs 1,47,456/- Any further imposition on industrial concerns would appear to be needless

We are,dear sir,

Yours faithfully,

General Manager

Copy of letter No L 5600/ML 265-28-8 of 25th January 1930 receive from The Chief Secretary, to Government of Mysore Bangalore

---- o ----

The General Manager,

Mysore Spg & Mfg Co, Ltd.

Bangalore.

Dear Sir,

With reference to your letters Nos A 2283/29 dated the 11th Sept 1929, and A 2658/29 dated the 22nd October 1929, suggesting that the contribution which the Bangalore City Municipal Council have to make for the Wat Supply Department should be met from the net proceeds of the water rate on residential buildings and that there is no occasion for levying any rate on industrial buildings, I am directed to state that Government see no rea to modify the existing practice.

Yours faithfully,

Sd-

For Chief Secretary to Government

Appendix F G—1

SUBJECT

Section mc

File No 265-28

Serial No 10

No L 903

Diary No of letter replied to 4770

General and Revenue Secretariat

( )

the *193*

To

The mc Commr
thro' the President,
Bangalore City mc-dt

Date of issue 24/7/30

Signed by Mr V S Sastri

Sir With reference to correspondence ended with your No G 204 of the 5th July 1930, re the exemption of Water rate to the Mysore Spinning & Manufacturing Company I am directed to request you to be so good as to furnish the following particulars for the last five years relating

over

List of enclosures

Copied by

Examined by

WD 02327—GPB—5 000—15 4 30

to the Empire Spinning
& Manufacturing Co Ltd,
Meredith Hills Ltd, Binny
Mills & other similar
Concerns —

(1) The General Water
Tax collected in each institution

(2) The Excess Water
Charges collected in each —

(3) Approximate no.
of persons employed
in each.

The favor of
A very early reply is
requested.

I have etc,

VEs
177 30 Govt Legs & Gds

(Effd)
Chh
167 30

Mil 265-28-11

CITY MUNICIPAL OFFICE

No 9To 52 Bangalore City, Dated 29th Aug 1930
Encl one statement

GEN 1063 SEPT 1930

FROM

C MACHIA ESQ B A,
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

R Ranga Rao, Esq , B A , B L ,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore

Sir,

With reference to your letter No L 903/Ml 265-28-10 dated 24th July 1930 requesting certain information in connection with the Mysore Spinning and Manufacturing Company, Ltd , and other Mills, I have the honor to enclose herein a statement showing the General water tax and Excess water charges collected for the past 5 years and the No of persons employed in each of them for the information of Government

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner

Forwarded with compliments,

Honorary President

Comparative statement showing the General water tax, etc , collected in the following Mills, past 5 years ---

Period	Mysore Spinning & Manufacturing Co ,Ltd			Minerva Mills, Ltd			Binny Mills			F
	General water tax	Excess water tax	No of persons employed	General water tax	Excess water tax	No of persons employed	General ater tax	Excess water tax	No of persons employed	
1925-26	1,127- 9-8	376- 4-0	2,200 persons	---------	No water connection to this Mill	1,550 persons	871- 2-5	964- 0- 0	4,400 persons	
1926-27	1,182- 0-1	270-12-0		---			1,608-15-8	749-12- 0		
1927-28	1,190- 6-7	305-12-0		900-0-0			1,608-15-8	740- 8- 0		
1928-29	1,067- 9-2	330-12-0		900-0-0			1,608-15-8	1010- 0- 0		
1929-30	1,586- 4-0	374-12-0		---			2,520- 0-0	941- 0- 0		

Municipal Commissioner

20/8/30

Appendix F G—1

SUBJECT

Section MC

File No 265-28

Serial No 12

No L 24476

Diary No of letter replied to .. 1063

General and Revenue Secretariat

( )

the *193*

Date of issue 18 9 30

Signed by for V S Sastry

To The General Manager
Rayone Farming & Manufacturing
Co Ltd,
Bangalore

Dear Sir,

With reference to correspondence ending with your letter dated the 26th March 1930 requesting, under the circumstances stated, re-consideration of orders passed in G O No L 5600 MC 265-28-8 dated the 25th Jan 1930, declining to modify the existing

[over

List of enclosures

Copied by -11/9 H V

Examined by

practice of revenue
Water rate to your mills
I am directed to state
that the amount of excess Water
Charges collected from
you every year since
1925-26 is below Rs 400/- and
that a reduction of a portion of this will not be appreciable considering the general expenditure of the revenue and to request that it is not worthwhile to pursue the matter further, since the amounts involved are very small

Yours faithfully

that a reduction of a portion of this will not be appreciable considering the general expenditure of the revenue and

VB 12/9/30

RG 13/9/30

(Offg) -

VB 9/9/30

Memo - No 2447 dt 18th Sept 30

Copy of the above is forwarded, with compts to the Mil: Comm: this the proceedings of Bangalore City Mil: Board refer to correspondence ending with his letter No: G 2054 dt 29 8 30

BO

VB for Genl Secy - & Sec

DW 2656/30 | ML 265-28-13

The Mysore Spinning & Manufacturing Co, Ltd

Off — BOMBAY
SIRUR & Co
AGENTS
Telegrams CH M
BANGALOR & B Y
Telephon 365

Ref No A 3118/HO 30 Bangalore 19th November 1930

L 2586

The General Secretary to Government,
of His Highness the Maharaja of Mysore,
Bangalore

Dear Sir

Municipal water rate on industrial buildings

We respectfully invite your attention to our letter of 19th September 1930, in reply to your favour No L 2440/ML 265-28 (sl 12) of 18th September 1930

It was as long back as 1st May 1929 that we first approached the Chief Secretary in the above connection which, in our humble opinion is merely a phase of double taxation on the part of the Municipality During the 18 months which have elapsed since we first wrote, the municipal rate and a charge for supply of water according to the quantity used as ascertained by measurement are both being levied on us We pray that by an early decision you will prevent a repetition of these levies being simultaneously made

We are, dear sir,

Yours faithfully,

NR Sirur

General Manager

Subd

The main file was sent to the Law Secty D 1590 for favour of opinion on 28 10 30 This may also be sent there for ref

1930 and 1 25/11/30 Law Secty)

27 11 30

The file is herewith submitted

(J S & Bor)

27/11

Appendix F G—1

SUBJECT

ML 265-28

IMPORTANT.

The Mysore Spinning & Manufacturing Co, Ltd

H d Off — BOMBAY
N SIRUR & Co
CE TS
T l am CH
B G LO E & BOM Y
T l phon 365

Ref No A 2563 / HO 30 Banjalore 19th Septr 1930

L 1590

GEN 24 SEPT 19

The General Secretary to Government,
of His Highness the Maharaja of Mysore,
Bangalore

Dear sir,

With reference to your letter No L 2446/ML 265-28 (sl 12) of 18th instant, we beg to state that section 59 (b) (viii) of the Municipal Regulation speaks of a water-rate either in the form of a rate assessed on buildings and lands, or in any other form including that of charges for water supplied Again, the heading of section 71 of the same Regulation implies that fixed charges are in lieu of taxes for water supplied Thus it appears to us that Municipality can demand either the one or the other, but not both

In our case, we have to pay a water-rate assessed on our buildings and land amounting to about Rs 1,600/- annually Further we have to pay fixed charges at a rate of Re 1/- per 1000 gallons, which as stated by you amount to about Rs 400/- nearly annually But the latter charges viz Rs 400/- annually are not excess water charges as you apparently think; they are the charge collected on every gallon of water consumed in the mill premises, no free allowance being granted

The Government have ordered that industrial buildings shall pay a charge which is at present Re 1/- per 1000 gallons on the total quantity of water consumed on the premises This order, to our mind, would preclude the levy of a municipal rate assessed on buildings and land, as the Municipal Regulation does not intend both levies But if you incline to the view that industrial buildings should be subject to the municipal levy

Appendix F G—1

SUBJECT

The General Secretary
to Government, Bangalore 19-9-1930

assessed on buildings and lands just as residential buildings, we submit that Government will be pleased to grant us a free allowance of water corresponding to the municipal water-rate we pay, same as residential buildings obtain And we trust that your enquiry into the costs of water-supply as described in section 59, proviso to subsection (b) (viii) has made it plain that water charges can be reduced; which will leave margin for allowing industrial buildings free allowance of water proportionate to the municipal water-rate paid by them

We pray that Government will accord our request

We are, dear sir,

yours faithfully

N S Sinn

General Manager

Appendix F G—1

SUBJECT

Section Jud
File No 265-28
Serial No 14
No L5650

Diary No of letter replied to

General and Revenue Secretariat
( )
the *193*

Date of issue 9-1-31

Signed by M. N. S. Sastri

To The General Manage
Empore Steam Navigation & Ma-ufac
Ltd Bangalore

Sir,

With reference
to your letter No 2563
-30 Dy 19-9-30, regarding
the lease of water
rights to your Mills,
I am directed to
state that the water
rights conferred on the
form of a right
appurtenant to certain lands
by a lease or
grant however under which

[over

List of enclosures

Copied by

Examined by

59(6), VIII of the Mysore Act Regn
of the State & their rights of the Govt
to levy a water tax is independent
of the duty imposed upon
us to supply water. The
water rate (levied separately by the
Govt under section 71
of the said Regn in respect
of water supplied to private
persons (& institutions) is
not a tax but a contractual
charges levied in return for the quantity
of water supplied under
these circumstances (there is
nothing illegal (arbitrary)
in the procedure adopted by
the Govt

Thanking you

Yours faithfully

19/12/30

for the Secretary

19/12/30

Mil 265-28-15

The Mysore Spinning & Manufacturing Co, Ltd

Head Office — BOMBAY
N SIRUR & Co
GENTS
Telegram CH MUN I
BA GALO E & BOM
Telephon 365

Ref No A 3787 / HO 31 Banjalore 12th January 1931

GEN & REV SECTT 3588 13 JAN 1931 L & R BRANCH

The General Secretary to the Government
of His Highness the Maharaja of Mysore,

General and Revenue Secretariat, Bangalore

Sir,

With reference to your letter No L5650/11 265-28-14 of 9th instant stating that the Municipality have a right to impose a rate assessed on buildings independently of their obligation to supply water, we respectfully invite your attention to the following extract from section 59 (b) (viii) of the Mysore Municipal Regulation, which clears up the matter beyond any manner of doubt -

" a water rate or water rates for water supplied by the Municipal
" Council, which may be imposed in the form of a rate assessed on
"buildings and lands, or etc etc "

The words underlined by us obviously make any levy of water tax by the Municipal Council contingent on their supplying water, so that the water tax which the Council has been collecting from us hitherto cannot become legal until the Municipality supply us water in the shape of free allowance commensurate to the water tax we pay

We are not unmindful of the Government Order laying down that industrial Companies can have no free allowance of water, and that in their case a fixed charge on the supply of water to their buildings and land according to the quantity used, is to be imposed This is the procedure in Bombay also, but the Bombay City Municipality in imposing a fixed charge on water supplied to industrial buildings, do not superimpose any water rate assessed on buildings and land Such

P Jc

superimposition cannot be a correct procedure, because every gallon of water supplied to the industrial property has been already paid for at a fixed charge according to the quantity used, and because there is no water supply corresponding to the water tax assessed on the industrial property, by the Municipality, which contravenes section 59 (b) (viii) of the Municipal Regulation

It follows therefore that for the procedure adopted by the Municipality to be legal, they must either grant the industrial Companies a free allowance of water commensurate to the water tax collected on the Companies' buildings and land, or in the alternative, if the Companies are to pay a fixed charge according to the quantity used, the Municipality must waive their water tax on the Companies' buildings and land

We humbly pray that Government be pleased to give the Municipality a correct direction

We have the honour to be

sir,

your most obedient servants

for General Manager

N.B.—Should rough notes be written on all the notes must be copied on strips pasted on this form

The file was returned with legal opinion on 7-2-31

(L.S.G. Box) 10/2

mr 265-28-16

ysore Spinning & Manufacturing Co, Ltd

Office — BOMBAY
SIRUR & Co
AGENTS
Telegrams CHAMUND
BANGALORE & BOMBA
Telephone 365

Ref No A 3404 H.O 31 Bangalore 31st January 1931

CEN REF 3848 SFLL 1 L&G I

The General Secretary to the Government
of His Highness the Maharaja of Mysore,
General and Revenue Secretariat.
Bangalore

RG 2/2/31

2586

Sir,

588 Secy 1/1

With further reference to your letter No L 3350/M1 235-23-14 of 9th instant and our reply thereto of 12th idem, we have the honour to inform you that the Municipality will be shortly sending us their tax bills for the current half year, and unless you are pleased to give them a direction to the contrary, they will assess on our mill buildings a water rate, as they have done in the past years We pray therefore for favourable consideration of our representation, early

We have the honour to be
sir,
your most obedient servants
for General Manager

H&O attns RG 2/2/31

TVS

The previous file has been subs to Legal Remembrancer on 23/1/31

Gen Secy 6/2/31

Legal Remembrancer RG 9/2/31 VS

Secy Govt 9/2/31 VS

Routine Notes

[To be used only for notes requisitions etc, not intended for permanent record.]

N B —Should routine notes be written on small slips the notes must be copied or slips pasted on this form

FG—1

SUBJECT

Section ml
File No 265-28
Serial No 17
No L7143

Diary No of letter replied to 3588 3848

General and Revenue Secretariat
( )
the *193*

Date of issue 4-3-1931

Signed by for V. S Sastri

To The General Manager,
Mysore Spinning & Manufacturing
Co Ltd
Bangalore

Dear Sir

In reply to your letter no A-3787 dated the 12th Jan 1931, regarding the levy on the Mill Buildings of both a Water rate and Charges for Water supplied I am directed to state that the matter has been considered in detail already and Govt see no reason to reconsider the orders

[over

List of enclosures

Copied by 3/3/31

Examined by

WD02559—GPB—25 000—25-6-30

already passed ---

2 As regards your request to give a "Correct direction" to the Municipal Council in the matter, I am to state that the M.C.L. is a Corporate body and has its Legal Adviser also and may therefore be trusted to know its rights & duties

Yours faithfully

omit RG 19/2

RG (19) 2/31

17-2-31 Gen -- Fee to Govt

(Off) RG 12/2/31

Govt 14 2-31

Mr 265-28-18

ysore Spinning & Manufacturing Co., Ltd.

—BOMBAY
RUR & Co.,
AGENTS
CH NUN I
ALORE & BOMB Y
365

Bangalore 6th March 1931

Ref No A 59 / H 31

GEN 4290
9 MAR 1931

The General Secretary to the Government
of His Highness the Maharaja of Mysore,
General and Revenue Secretariat,
Bangalore

Dear sir,

Water rate charged to industrial buildings

We thank you for your letter No L 7143/M1 265-28-17 of 4th instant intimating that the question of the levy of both a water rate and charges for water supplied by Municipality has been considered in detail, with the result that such a charge has been found quite valid

For our part, we made our submission not because we craved as substitute for Law any canon of equity which the circumstances of of our case may require, but because we considered that the double levy aforesaid conflicted with Law as stated in the taxing section 59 (b) (viii) of the Mysore Municipal Regulation Since on the point of law Government has been pleased to decide against our submission, we request you to let us know the grounds on which our reasoning has been judged to be untenable

Thanking you in anticipation,

we are, dear sir,

yours faithfully

for [illegible]
General Manager

Appendix F G—1

[redacted]T

Section ML
File No 265-28
Serial No 19
L 7736

Diary No of letter replied to 4290

General and Revenue Secretariat

(

the 193

Date of issue 18/2/31

Signed by M V S Sastri

The General Manager
Nipane Spinning & Manufacturing Co. Ltd
Bombay

Dear Sir,

In reply to your letter No. H.S.9/H.03 dated the 6th March 1931, requesting to be intimated of the grounds on which your reasoning has been held to be untenable, I am directed to state that Govt consider it undesirable to enter into a discussion

List of enclosures

Copied by

Examined by

WD 02559—GPB—25 000—25-1

In such questions and advance arguments to meet your arguments. I have exe-

to interpose with the decision of the Examiner in Council in this case as the cases are here in conformity with the rule

13 3 31, Gen. Seay & Good

146

(Dfc)

Job

13/3/31 DF